

on the tax rolls those assessments subject to deferment under this section.

4. An owner of property subject to an assessment that may be deferred may file a statement at any time up to six months before the assessment installment is due stating that a written request for deferment of such assessments is filed with the city clerk and that the entire lot subject to such assessment has continued to be and is still used and assessed as agricultural property. The collection of that installment and any other unpaid portion of the assessment shall be deferred until the next July first and subsequent installments may thereafter be deferred in the same manner for successive years in which a statement is filed.

Sec. 3. The provisions of section one (1) of this Act are retroactive to January 1, 1978 for property valued and assessed on or after January 1, 1978 and to this extent the provisions of section one (1) of this Act are retroactive.

Sec. 4. This Act, being deemed of immediate importance, shall take effect and be in force from and after its publication in *The Aurelia Sentinel*, a newspaper published in Aurelia, Iowa, and in *The Sioux City Journal*, a newspaper published in Sioux City, Iowa.

Approved June 2, 1978

I hereby certify that the foregoing Act, House File 2035, was published in *The Aurelia Sentinel*, Aurelia, Iowa on June 14, 1978, and in *The Sioux City Journal*, Sioux City, Iowa on July 2, 1978.

MELVIN D. SYNHORST, *Secretary of State*

CHAPTER 1130

CITY FINANCES AND DELINQUENT TAX DATE

S. F. 2151

AN ACT relating to city finances by altering the composition and duties of the city finance committee and modifying the date on which property taxes become delinquent and when interest as a penalty may be charged.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section three hundred eighty-four point three (384.3), Code 1977, is amended to read as follows:

384.3 GENERAL FUND. All moneys received for city government purposes from taxes and other sources must be credited to the general fund of the city, except that moneys

received for the purposes of the debt service fund, the trust and agency ~~fund funds~~, the capital improvements reserve fund, the emergency fund and other funds established by state law must be deposited as otherwise required or authorized by state law. All moneys received by a city from the federal government must be reported to the ~~office-for-planning-and-programming~~ state comptroller who shall transmit a copy to the legislative fiscal bureau.

Sec. 2. Section three hundred eighty-four point six (384.6), subsection one (1), Code 1977, is amended to read as follows:

1. Accounting for pension and related employee benefit funds as provided by the city finance committee. A city may certify taxes to be levied for the trust and agency fund in the amount necessary to meet such obligations.

Sec. 3. Section three hundred eighty-four point thirteen (384.13), unnumbered paragraph one (1), Code 1977, is amended to read as follows:

As used in this division, unless the context otherwise requires, "committee" means the city finance committee. A ~~nine-ten~~^{*} member city finance committee is hereby created. Members of the committee are:

Sec. 4. Section three hundred eighty-four point thirteen (384.13), subsections three (3) and four (4), Code 1977, are amended to read as follows:

3. A ~~representative-of-the-division-of-municipal-affairs within-the-office-for-planning-and-programming, to-be designated-by-the-director-of-the-office-for-planning-and programming~~ designee of the governor.

4. ~~Four~~ Five city officials who are regularly involved in budget preparation. One official must be from a city with a population of ~~at-least-two-thousand-but~~ not over ~~five two~~ thousand five hundred, one from a city with a population of over ~~five two~~ thousand five hundred but not over fifteen thousand, one from a city with a population of over fifteen thousand but not over fifty thousand, ~~and~~ one from a city with a population of over fifty thousand and one from any size city. The governor shall select and appoint, with the approval of two-thirds of the members of the senate, the city officials.

Sec. 5. Section three hundred eighty-four point fifteen (384.15), subsection one (1), Code 1977, is amended to read as follows:

*According to enrolled Act

1. Promulgate rules relating to budget amendments and the procedures for transferring moneys between funds, and other rules necessary or desirable in order to exercise its powers and perform its duties, including rules necessary to implement section three hundred eighty-four point six (384.6), subsection one (1), of the Code. The committee's rules are subject to chapter 17A as applicable.

Sec. 6. Section three hundred eighty-four point fifteen (384.15), Code 1977, is amended by striking subsections three (3), four (4) and five (5) and inserting in lieu thereof the following:

3. Establish guidelines for program budgeting and accounting and the preparation of five-year capital improvement plans. A city shall hold a public hearing on its capital improvement plan before adoption of the plan. The committee may require performance budgeting. It shall, where practicable, use recommendations of the national council on governmental accounting.

4. Review and comment on city budgets to city officials and provide assistance to enable cities to improve upon and use sound financial procedures.

5. Conduct studies of municipal revenues and expenditures.

Sec. 7. Section three hundred eighty-four point fifteen (384.15), Code 1977, is amended by adding the following new subsection:

NEW SUBSECTION. Advise and make recommendations annually to the governor and the general assembly concerning city budgets and finance.

Sec. 8. Section four hundred forty-five point thirty-seven (445.37), Code 1977, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. However, if there is a delay of the certification of the tax list to the county treasurer, the amount due shall become delinquent thirty days after such date of certification or October first, whichever date occurs later. However, such delay shall not affect the due and delinquent dates for special assessments specified by section three hundred eighty-four point sixty-five (384.65) of the Code.

Sec. 9. Section four hundred forty-five point thirty-nine (445.39), Code 1977, is amended to read as follows:

445.39 INTEREST AS PENALTY. If the first installment of taxes shall not be paid by ~~October 4~~ the delinquent date specified in section four hundred forty-five point thirty-

seven (445.37) of the Code, said installment shall become due and draw interest, as a penalty, of one percent per month until paid, from ~~October~~ such delinquent date following the levy; and if the last half shall not be paid by April 4 first following such levy, then a like interest shall be charged from the date such last half became delinquent.

Sec. 10. Acts of the Sixty-seventh General Assembly, 1977 Session, chapter forty-three (43), section one (1), amending chapter twenty-four (24), Code 1977, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. For the purpose of this section, the city finance committee shall be the state appeal board when the political subdivision is a city.

Sec. 11. This Act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Lee Town News, a newspaper published in Des Moines, Iowa, and in the Quad-City Times, a newspaper published in Davenport, Iowa.

Approved March 17, 1978

I hereby certify that the foregoing Act, Senate File 2151, was published in the Lee Town News, Des Moines, Iowa on March 23, 1978, and in the Quad-City Times, Davenport, Iowa on April 8, 1978.

MELVIN D. SYNHORST, *Secretary of State*

CHAPTER 1131

SPECIAL ASSESSMENTS IN CITIES

S. F. 2043

AN ACT relating to the payment of special assessments.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section three hundred eighty-four point sixty (384.60), subsection five (5), Code 1977, is amended to read as follows:

5. Direct the clerk to certify the final schedule to the auditor of the county or counties in which the assessed property is located, and to publish notice thereof once each week for two consecutive weeks in the manner provided in section 362.3, the first publication of which shall be not more than fifteen days from the date of filing of the final schedule. On or before the second publication of the notice, the clerk shall send by certified mail to each property owner